

**House Study Bill 206 - Introduced**

HOUSE FILE \_\_\_\_\_

BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON SCHULTZ)

**A BILL FOR**

- 1 An Act relating to the classification of property as
- 2 agricultural property for property tax purposes and
- 3 including applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.19, Code 2013, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 3. For property to be classified and valued  
4 as agricultural property for assessment and taxation purposes,  
5 a taxpayer must file an affidavit with the assessor on or  
6 before February 15 of each assessment year stating that the  
7 land is agricultural property. The affidavit shall include  
8 a copy of the taxpayer's schedule F form or internal revenue  
9 service form 4835 for the most recent tax year, as defined in  
10 section 442.4, if the taxpayer was required to complete such  
11 forms for the most recent tax year. The assessor may require  
12 that the affidavit include a supplemental return made pursuant  
13 to this section for all tracts of land and improvements and  
14 structures located on the land which are in good faith used  
15 primarily for agricultural purposes, except buildings which are  
16 primarily used or intended for human habitation. The schedule  
17 F or form 4835 submitted pursuant to this subsection shall  
18 be confidential to the assessor, board of review, property  
19 assessment appeal board, or director of revenue, and shall not  
20 be open to public inspection.

21 Sec. 2. APPLICABILITY. This Act applies to assessment years  
22 beginning on or after January 1, 2014.

23 EXPLANATION

24 This bill provides that for property to be classified and  
25 valued as agricultural property for assessment and taxation  
26 purposes, a taxpayer must file an affidavit with the assessor  
27 on or before February 15 of each assessment year stating  
28 that the land is agricultural property. The bill requires  
29 the affidavit to include a copy of the taxpayer's schedule  
30 F form ("Profit or Loss from Farming") or internal revenue  
31 service form 4835 ("Farm Rental Income and Expenses") for the  
32 most recent tax year if the taxpayer was required to complete  
33 such forms for the most recent tax year and the assessor may  
34 require a supplemental return for such tracts of land pursuant  
35 to the provisions of current Code section 441.19(1). The

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1 bill provides that the schedule F or form 4835 submitted to  
2 the assessor shall be confidential to the assessor, board  
3 of review, property assessment appeal board, or director of  
4 revenue, and shall not be open to public inspection.

5 The bill applies to assessment years beginning on or after  
6 January 1, 2014.